



NORFOLK

Office of the City Attorney

BERNARD A. PISHKO
City Attorney
WAYNE RINGER
MARY L. NEXSEN
NATHANIEL BEAMAN IV
MARTHA P. MCGANN
CYNTHIA B. HALL
JACK E. CLOUD
HEATHER A. MULLEN
DEREK A. MUNGO
TAMELE YVETTE HOBSON
NADA N. KAWWASS
ADAM D. MELITA
MICHELLE G. FOY
MATTHEW P. MORKEN
HEATHER L. KELLEY
ERIKKA M. MASSIE
ZACHARY A. SIMMONS
KARLA J. SOLORIA
ALEX H. PINCUS

June 28, 2016

To the Honorable Council
City of Norfolk, Virginia

PH-9

Re: Ordinance Granting an Exemption from Real Estate
Taxes for Real Property of First Baptist Church
Berkley and/or Trustees Retroactive to September 1,
2010

Dear Ladies and Gentlemen:

This agenda item is an application for tax relief from First Baptist Church Trust Berkley and/or Trustees ("FBCB"), a church which failed to properly maintain its exemption, to complete the required application for tax exempt status. The Assessor is satisfied that the property houses a church and ancillary buildings and qualifies for the exemption with reason for assessment being the Church's failure to complete the required paperwork. The application requests that it be relieved of the consequences of failing to perfect the exemption to which it was entitled. The ordinance grants the exemptions retroactive to September 1, 2010 in the amount of \$5,112.68.

Respectfully submitted,

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

6/8/16 MPM:sb
Form and Correctness Approval:

By Martha P. McGinnis
Office of the City Attorney

NORFOLK, VIRGINIA

Contents Approved:

By Qui Dahl
DEPT. REAL ESTATE ASSESSOR

ORDINANCE No.

AN ORDINANCE GRANTING AN EXEMPTION FROM REAL ESTATE TAXES FOR REAL PROPERTY OF FIRST BAPTIST CHURCH, BERKLEY AND/OR TRUSTEES OF FIRST BAPTIST CHURCH, BERKLEY RETROACTIVE TO SEPTEMBER 1, 2010.

- - -

WHEREAS, First Baptist Church, Berkley and/or Trustees of First Baptist Church, Berkley ("FBCB") has filed an application for exemption from real estate taxes for two parcels of real property; and

WHEREAS, such application was filed pursuant to the provisions of §24-212.5 of the Norfolk City Code, 1979, as amended; and

WHEREAS, each parcel is exempt pursuant to Article X, § (6)(a)(2) of the Virginia Constitution as of September 1, 2010; and

WHEREAS, FBCB did not submit applications for exemption from taxation until February 24, 2015; and

WHEREAS, the revenue impact to the City and its taxpayers for granting retroactive exemption is \$5,112.68; and

WHEREAS, the Council has considered other criteria, facts and circumstances deemed pertinent to the adoption of this ordinance; and

WHEREAS, it is the desire of this Council that FBCT's application for retroactive exemption to September 1, 2010 be granted; now, therefore,

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That First Baptist Church, Berkley and/or Trustees of First Baptist Church, Berkley is hereby granted an exemption for Parcel No. 0080-9757 and Parcel No. 0080-9758 retroactive to September 1, 2010.

Section 2:- That the tax exemption granted herein is based on the Council's finding that the First Baptist Church, Berkley and/or Trustees of First Baptist Church, Berkley is a religious organization within the meaning of Article X, Section 6, Subsection (a)(2) of the Constitution of Virginia, 1971, and §24-212.5 of the Norfolk City Code, 1979, as amended.

Section 3:- That this ordinance shall be in effect from and after the date of its adoption.